

014 PERSONAL PROPERTY RENTAL DEDUCTION CODES for Form TPT-1 , Schedule A
CITY BUSINESS CODE 214 RENTAL & LICENSING OF TANGIBLE PERSONAL PROPERTY

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
 LEGEND and BUSINESS CODE LISTINGS at end of this document. Revision 8/1/2015

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	STATE BUSINESS CODES	CITY BUSINESS CODES
General Deduction Codes:		
503 - RESALE – Sales for Resale	4-5-10-11-13-14- 17-29-41-49	4-5-10-17-29-45- 49-62-213-214
551 - TAX COLLECTED or FACTORED included in Gross Receipts (p. 56)	2-4-5-6-7-8-9-10- 11-12-13-14-15- 17-19-25-26-29	4-5-6-9-10-11-12-15- 16-17-18-19-20-27- 29-37-40-44-45-62- 111-116-144-213- 214- 244- 485
558 - BAD DEBT DEDUCTION (See Arizona Administrative Code (“A.A.C.”) rule R15-5-2011)	2-4-5-6-7-8-9-10- 11-12-13-14-15- 17-19-25-26-29- 41-49-51-56	4-5-6-9-10-11-12-15- 16-17-18-19-20-27- 29-37-40-44-45-49- 51-62-111-116-144- 213- 214- 244- 485
708 - VENDOR DISCOUNTS or CUSTOMER RETURNS (p. 56, 57)	2-4-5-6-7-8-9-10- 11-12-13-14-15- 17-19-25-26-29- 49-51	4-5-6-9-10-11-12-15- 16-17-18-19-20-27- 29-37-40-44-45-49- 51-62-111-116-144- 213- 214- 244- 485
Specific Personal Property Rental Deduction Codes:		
508 - AIRCRAFT sold to CARRIER, GOVT, NONRES (p. 37, 8 & 13, 21 & 25)	14 – 17 - 29	17 – 29 - 214
592 - ALTERNATIVE FUEL VEHICLES (p. 37, 6, 19)	14 – 17 - 29	17 – 29 - 214
785 - AMUSE - PPR: Arizona State or County FAIR sponsored Events or Activities (p. 39, 36)	12 - 14	12 - 214
596 - APPLICATION SERVICES to TEST Students (p. 29, 37, 6, 20)	5 – 14 – 17 - 29	5 – 17 – 29 - 214
606 - BUS or URBAN MASS TRANSIT VEHICLE (p. 37, 8, 22)	14 – 17 - 29	17 – 29 - 214
750 - CITY - DIRECT CUSTOMER SERVICE	N/A	11 – 17 – 29 – 62 – 111 - 214
595 - CLEAN ROOM for SEMICONDUCTORS (p. 37, 47, 9, 23)	14 – 15 – 17 – 29 - 129	15 – 16 – 17 – 29 – 37 - 214
536 - DRUGS - OXYGEN Prescribed by DOCTOR (p. 37, 1, 17)	14 – 17 - 29	17 – 29 - 214

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526 - DURABLE MED EQUIP - RX & HCPC # for Home Use (p. 37, 1, 17)	14 – 17 - 29	17 – 29 - 214
607 - ENVIRONMENTAL TECH FACILITY (p. 37, 45, 10)	14 – 15 – 17 - 29	17 - 29
777 – Sales to FOREIGN DIPLOMATS holding VALID US DEPT of STATE CARD authorizing purchase	4 - 10 - 11 - 14 - 17 - 25	4 - 10 - 11 - 17 – 44 – 111 - 144 - 214 - 244
515 - FUEL: Taxed Motor Vehicle, USE, AVIATION or JET Fuel (p. 38, 2, 14)	14 – 17 - 29	17 - 29
581 - GROUNDWATER MEASURING DEVICES (p. 37, 45, 8, 22)	14 – 15 – 17 - 29	15 – 16 – 17 – 29 – 37 - 214
594 - HEARING AIDS but not batteries (p. 37, 1, 17)	14 – 17 – 29	17 – 29 - 214
752 - INCOME PRODUCING CAPITAL EQUIP - ANCILLARY M&E TO TREAT WASTE	N/A	17 – 29 - 214
532 - M&E to Repair CARRIER AIRCRAFT (p. 37, 8, 22)	14 - 17 - 29	17 – 29 - 214
585 - M&E used for COMMERCIAL AGRICULTURE Crops and Products (p. 37, 8, 22)	14 – 17 - 29	SEE CITY SPECIFIC CODE 585 BELOW
523 - M&E for COMMERCIAL MINING Operation Used Directly extract ores or minerals (p. 37, 7, 21)	14 – 17 – 29 - 129	17 – 29 - 214
579 - M&E used to DRILL or EXTRACT OIL or GAS for Commercial Purposes (p. 37, 8, 22)	14 – 17 – 29 - 129	17 – 29 - 214
524 - M&E for ELECTRIC UTILITY business (p. 37, 7, 21)	14 – 17 – 29 - 129	17 – 29 - 214
597 - M&E to meet FED & STATE POLLUTION Rules or Regulations (p. 37, 9, 23)	14 – 17 – 29 - 129	17 – 29 - 214
522 - M&E used directly in MANUFACTURING, PROCESSING, FABR, PRINTING Etc. (p. 37, 7, 21)	14 – 17 – 29 - 129	17 – 29 - 214
599 - M&E to PREVENT POLLUTION Farm Ranch (p. 37, 47, 10, 23)	14 – 15 – 17 - 29	15 – 16 - 37
577 - M&E for POULTRY & EGG Production (p. 37, 9, 23)	14 – 17 – 29	17 – 29 - 214
553 - M&E used in RESEARCH & DEVELOPMENT (p. 37, 8, 22)	14 - 17 – 29 - 129	17 – 29 - 214
539 - M&E Etc. to TELECOMMUNICATIONS Business (p. 37, 7, 21)	14 - 17 – 29 - 129	17 – 29 - 214

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	STATE BUSINESS CODES	CITY BUSINESS CODES
578 - M&E for TV STATION DIGITAL BROADCAST (p. 37, 10, 23)	14 – 17 - 29	17 – 29 - 214
747 - MINING METALLURGICAL SUPPLIES	N/A	17 – 29 - 214
570 – BUSINESS ACTIVITY for ENROLLED NATIVE AMERICAN or TRIBAL ENTITY that OCCURS <u>ON</u> RESERVATION <i>STATE BUS CODES can ONLY be used with INDIAN RESERVATION REGION CODES.</i> <i>CITY BUS CODES 4 and 5 can be used by ALL CITIES.</i> <i>All Other CITY BUS CODES can ONLY be used in PARKER (PK).</i>	4 – 5 - 6 - 9 - 10 - 11 - 12 - 13 - 14 - 15 - 17 - 25 – 29	4 - 5 - 6 - 9 - 10 - 11 - 12 - 15 - 16 - 17 - 27 - 44 - 144 - 213 - 214
605 - NEAT ANIMALS HORSES used for BREEDING (p. 37, 8, 21)	14 – 17 - 29	N/A
573 -TPP/ PC: NONPROFIT ORG APT HOUSING for Low Income Persons Over 62 (p. 37, 47, 3, 16)	14 – 15 – 17 - 29	N/A
544 - TPP to NONPROFIT ORG that gives FREE MEALS to NEEDY on a regular basis (p. 37, 3, 16)	14 – 17 - 29	N/A
575 - TPP to NONPROFIT ORG for HANDICAP Program (p. 37, 4, 15)	14 – 17 – 29	17 – 29 - 214
535 - PIPES VALVES 4"or LARGER for WATER-OIL-GAS-COAL SLURRY including related (p. 37, 8, 21)	14 – 17 – 29 - 129	17 – 29 - 214
787 - PPR: AIRCRAFT or Flight Simulator Rental by Nonprofit Educational Institutions (p. 37)	14	214
680 - PPR: CAR RENTAL SURCHARGES (p. 38)	14	214
786 - PPR: COIN-OPERATED Laundry and Car Washing Machines (p. 37)	14	SEE CITY SPECIFIC CODE 717
784 - PPR: FILMS Etc. to THEATERS or TV / RADIO Stations (p. 36)	14	214
631 - PPR: LEASE by PARENT to SUB or SUB to SUB if TAX PAID on INITIAL SALE of PROPERTY (p. 36)	14	N/A
556 - PPR: 1 st Month Lease Payment Transferred to 3 rd PARTY LEASING COMPANY (p. 38)	14	N/A
660 - PPR: MV LEASE if MOTOR CARRIER FEE PAID (p. 38)	14	214
651 - PPR: PHOTOS Etc. for ARIZ TOURISM (p. 37)	14	N/A

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	STATE BUSINESS CODES	CITY BUSINESS CODES
593 - PPR: RENTALS OF PERSONAL PROPERTY SHIPPED & USED EXCLUSIVELY OUT-OF-STATE	14	214
756 – PPR: TPP SEMI or PERMANENTLY INSTALLED IN OTHER TAXING CITY	N/A	214
656 - PPR: VEHICLE REG FEE REIMBURSEMT (p.37)	14	214
748 - PROSTHETIC <i>RECOMMENDED</i> by DOCTOR	SEE STATE CODE 559 BELOW	17 – 29 - 214
559 - PROSTHETIC <i>Prescribed</i> by MEDICAL PROFESSIONAL (p. 37, 1, 17)	14 – 17 – 29	17 – 29 - 214
572 - TPP to QUALIFIED COMMUNITY HEALTH CENTER (p. 37, 3, 16)	14 – 17 - 29	4 – 9 – 10 – 11 – 17 – 29 – 62 – 111 - 485
545 - TPP to QUALIFIED HEALTH CARE ORG used for Health & Medical Purposes ONLY (p. 28, 32, 31, 31, 43, 37, 3, 15)	4 – 8 – 9 – 10 – 11 – 14 – 17 - 29	SEE RELATED CITY CODE 671 BELOW
671 - <u>CITY</u> SALES TO QUALIFIED HEALTH CARE ORG	SEE RELATED STATE CODE 545 ABOVE	4 - 9 - 10 - 11 – 17- 29 - 49 - 51 – 111 - 214 - 485
574 - TPP to QUALIFIED HEALTH CARE ORG for handicapped children (p. 37, 3, 15)	14 – 17 - 29	N/A
699 - TPP to QUALIFYING HEALTH SCIENCES EDUCATIONAL INSTITUTION (p. 31, 31, 37, 3, 16)	9 – 10 – 14 – 17 - 29	9 – 10 – 17 – 29 – 214
546 - TPP/SVC to QUALIFIED HOSPITAL for ANY PURPOSE (p. 27, 32, 31, 31, 43, 37, 3, 15)	4 - 8 - 9 - 10 - 11 - 14 - 17 - 29	4 - 9 - 10 - 11 - 17 – 29 - 49 - 51 – 111 - 214 - 485
576 - RAILROAD Stock Rails Signal Equipment (p. 37, 8, 22)	14 – 17 - 29	17 – 29 - 214
591 - TPP Used by SATELLITE TV-DATA TRANSMISSION SERVICE (p. 37, 9, 22)	14 – 17 - 29	17 – 29 - 214
538 - SOLAR ENERGY DEVICES (p. 37, 47, 12, 24)	14 – 15 – 17 - 29	15 – 16 – 17 – 29 – 37 - 214
751 - TELECOM UTIL EQUIP USED/BILLED TO CUST	N/A	17 – 29 - 214
711 - TRADE-IN ALLOWANCE (p. 56)	14 – 17 - 29	17 – 29 - 214
547 - USGOV: Sale by MMAR to U.S. GOVT (p. 37, 11)	14 – 17	17
759 - UTILITY POLES – Rentals of Space for Utility-Telecom-Cable Attachments (p. 27, 29, 35, 37)	4 – 5 – 13 - 14	4 – 5 – 213 - 214

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CITY SPECIFIC PERSONAL PROPERTY RENTAL DEDUCTION
CODES UNDER BUSINESS CODE 214:
THE FOLLOWING CODES MAY ONLY BE TAKEN
IN THE SPECIFIC CITIES LISTED:

		CITY BUSINESS CODE
<i>CITY SPECIFIC DEDUCTION CODE:</i> 717 - EXEMPT Coin Operated CLEANING MACHINES CITIES: BH.BS.BE.CA.CG.CK.DC.EL.GI.GB.LH. MA.OR.PV.PK.PA.PM.PP.SF.SR.SY.TC.TN. WB.WL.WS.	<i>SEE STATE CODE</i> 786	214
<i>CITY SPECIFIC DEDUCTION CODE:</i> 726 - EXEMPT TRANSACTIONS WITH GOVERNMENT AGENCIES CITIES: CF.DC.EG.FH.FD.GI.GU.HY.JO.KN.MM. OR.PV.PK.PS.SO.TL.TS.WT.WC.WL.WM.	N/A	4-5-9-10-11-12- 15-16-17-18-19- 20-27-29-37-44- 45-49-144-213- 214-244-485
<i>CITY SPECIFIC DEDUCTION CODE:</i> 585 - M&E used for COMMERCIAL AGRICULTURE Crops and Products CITIES: BE.CG.DC.FH.LH.MP.PK.PM.WC.	<i>SEE STATE CODE</i> 585 ABOVE	17 – 29 - 214

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LEGEND of ABBREVIATIONS:

AMUSE: AMUSEMENT

COMM LS: COMMERCIAL LEASE

DED or DEDUCT: DEDUCTION

FET: FEDERAL EXCISE TAX

JOB PR: JOB PRINTING CLASSIFICATION

M & E: MACHINERY and EQUIPMENT

MCTC: MODEL CITY TAX CODE

MFTG or MFTR or MFTRD BLDG: MANUFACTURING or MANUFACTURER or MANUFACTURED BUILDING

MMAR: MANUFACTURER, MODIFIER, ASSEMBLER or REPAIRER

MV: MOTOR VEHICLE

ORG: ORGANIZATION

PC: PRIME CONTRACTING

PPR: PERSONAL PROPERTY RENTAL (CLASSIFICATION)

PROP: PROPERTY

RET: RETAIL

RX: PRESCRIBED

SNAP: SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM

SVC: SERVICE

TPP: TANGIBLE PERSONAL PROPERTY

TELEC: TELECOMMUNICATIONS (CLASSIFICATION)

TR LODG or TRANS LODG: TRANSIENT LODGING (CLASSIFICATION)

TRANSP: TRANSPORTING (CLASSIFICATION)

TX: TAX

UTIL: UTILITIES or UTILITIES CLASSIFICATION

USGOV: UNITED STATES GOVERNMENT

BUSINESS CODES USED FOR BOTH STATE AND CITY BUSINESSES:

CODE BUSINESS CATEGORY

004 UTILITIES

005 COMMUNICATIONS

006 TRANSPORTING

009 PUBLICATION

010 JOB PRINTING

011 RESTAURANTS AND BARS

012 AMUSEMENT

015 CONTRACTING - PRIME

017 RETAIL

019 SEVERANCE - METALLIFEROUS MINING

029 USE TAX

049 JET FUEL TAX

051 JET FUEL USE TAX

315 MRRA AMOUNT

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STATE ONLY BUSINESS CODES:

CODE	BUSINESS CATEGORY
002	MINING-NONMETAL
007	PRIVATE (RAIL) CAR
008	PIPELINE
013	COMMERCIAL LEASE
014	PERSONAL PROPERTY RENTAL
025	TRANSIENT LODGING
026	USE TAX-UTILITIES
041	MUNICIPAL WATER
053	RENTAL CAR SURCHARGE (MAR)
055	RENTAL CAR SURCHARGE (PMA)
129	USE TAX DIRECT PAYMENTS
153	RENTAL CAR SURCHARGE-STADIUM (MAR)
912	E911 PREPAID WIRELESS

CITY ONLY BUSINESS CODES:

CODE	BUSINESS CATEGORY
016	CONSTRUCTION CONTRACTING - SPEC BUILDERS
018	ADVERTISING
020	TIMBERING & OTHER EXTRACTION
027	MANUFACTURED BUILDINGS
037	CONSTRUCTION CONTRACTING-OWNER BUILDER
040	RENTAL OCCUPANCY
044	HOTELS
045	RESIDENTIAL RENTAL, LEASING AND LICENSING FOR USE
062	RETAIL SALES FOOD FOR HOME CONSUMPTION
111	RESTAURANTS AND BARS (ADDITIONAL TAX)
116	FEED AT WHOLESALE
144	HOTEL/MOTEL (ADDITIONAL TAX)
213	COMMERCIAL RENTAL, LEASING AND LICENSING FOR USE
214	RENTAL, LEASING AND LICENSING FOR USE OF TPP
244	LODGING-EXTENDED STAY
485	WASTEWATER UTILITY SERVICES

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